

**LOCAL AGENCY FORMATION COMMISSION
COUNTY OF SAN BERNARDINO**

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DATE: September 7, 2007

FROM: KATHLEEN ROLLINGS-McDONALD, Executive Officer

TO: LOCAL AGENCY FORMATION COMMISSION

**SUBJECT: AGENDA ITEM #3 - RATIFY PAYMENTS AS RECONCILED FOR
MONTHS OF JULY AND AUGUST 2007 AND NOTE CASH
RECEIPTS**

RECOMMENDATION:

Ratify payments as reconciled for the months of July and August 2007 and note cash receipts for the same period.

BACKGROUND INFORMATION:

Staff has prepared reconciliations of warrants issued for payments to various vendors, internal transfers for payments to County Departments and cash receipts that cover the periods July 1 through July 31, 2007, and August 1 through August 31, 2007.

Of note, during the month of August, the Auditor/Controller-Recorder determined that a correction in apportionment amounts was required for Special Districts. The correction required that several districts' apportionment amounts were reduced, some requiring a refund of payments already received. In working with the Auditor's office, LAFCO staff prepared the requested documents to authorize the refund payments from LAFCO revenue accounts. As the attached e-mail identifies, there was a mix-up in the forms required for processing and a change was processed at the Auditor's office. This affects the LAFCO Payment Voucher register, requiring that a number of Payment Voucher Numbers be voided. The reconciliation of payments provided to the Commission identifies the voided numbers, as well as the numbering sequence assigned by the Auditor's office for the actual processing of the refund payments. Attachment No.1 to this report is a copy of an e-mail from Diana Ruiz, Accountant II with the Auditor/Controller-Recorder's office, further explaining this situation.

Staff is recommending that the Commission ratify the payments outlined on the attached listing and note the cash revenues received.

KRM:amr

Attachments:

1. E-mail from Diana Ruiz dated September 6, 2007
2. Monthly Reconciliation of Payments for July 2007
3. Monthly Reconciliation of Payments for August 2007